

to rule over any specifically Bus. Exp., has Legal Authority over Sec.162, - **T.C. would not be able to arrive to his chosen decision; and this case wouldn't be appealed to any other Courts.** (We would not say, in this context that, Sec.280A is not a Supreme Law of the Land. It is, but on completely different taxation subject matter.)

2. In Court of Appeals for The Ninth Circuit: If Tax Court evidentiary admitted that Pr.'s BRPs. are specified as legitimate part of ONBEs., and consequently allowed to be deducted under Sec.162, - unwillingly handing to Pr. the undeniably winning point in the Case; Court of Appeals did not consider this at all. It simply affirmed Tax Court decision, but not on the point of prevailing authority of Sec.280A over Sec.162, but on the Sec.280A alone and on one misconceptionally decided precedent, by such approach completely disregarding and ignoring Sections 162., 1.162-1, 1.280A and 1985 Legislative Amendment of Sec.280A. And despite that the same Legal Arguments, that have been presented to this Court were presented to Court of Appeals in full detail, Court of Appeals characterized them as "meritless"; and the whole Appeal not deserving an Open Hearing. Court of Appeals, which should be more sensitive to Constitutional Matters, than even Tax Court, violated all the Promises, Guarantees, and Protections under the Laws, granted to a Citizen-Petitioner, and reneged on the All Obligations toward the citizenry, which Constitution laid on with trust on the Independent Judiciary. Was this the Due Process under the Law? Again no, because Both Courts heavily relied on the principle of preserving conformity of decisions in similar cases, but not paid due attention that, such attitude can harbor possibility of rejecting perfectly sound and strong case that may contain new, never before raised arguments, with strong potential to overrule the precedent, based on the Sound National Laws, never considered before in their whole in similar cases. But is not this, what Independent Justice Principle demands from Judiciary, within the Due Process; for the Judges to be independent, even from themselves, in every New Case, and to evaluate all Laws in "Equity"? And to not allow the Independent Justice Principle to sleep through the fingers?

3. Bellow is the list of particular Constitutional Provision that, in Pr.'s understanding were violated by the Tax Court and Court Of Appeals, in their approach and handling of Pr.'s Case:

a). The most important principle of the Due Process is that, Burden Of Proof rests on Pr., was killed from the start by the Tax Court, despite that Pr. presented sound Legal Arguments based on important National Laws intimately related to Pr.'s Case. And Court of Appeals basically did the same.

b). Tax Court refused to enter in Legal Dialog with Pr., completely shielded R. from such Legal Dialog with Pr., rejected everyone Legal Argument and precise Legal Evidence and Legal Facts from the Tax Laws, on which Pr. based his appeal; deprived Pr. from the role of Pro Se Advocate in His Case, and decided everything on its own.

c). Court of Appeals for the Ninth Circuit did not bothered with Pr.'s Case at all, and neither it acted in the slightest as Independent Justice. It also reneged on all Constitutional Guarantees and Protections granted to the citizenry in the Due Process Under the Law, which Constitution entrusts the Judiciary to fulfill; ignored all the Supreme Laws of the Land, on which Pr. based his Legal Arguments, and under which Protection Pr. placed himself; deprived Pr. from the full and objective Judicial Process; by refusing to enter in Open Legal Dialog with Pr., and affirmed the Tax Court Decision in the shortest possible.

4. An interesting fact in this case: While Pr.'s BRPs. were already taxed under regulation of Rental Income and Expenses of Pr.'s Landlord, and Landlord's Home Office Deductions were supposedly processed under the Sec.280A, because Landlord resides in the owned, four apartments building, of which three apartments are rented to lodgers; R. is still aggressively trying to tax Pr.'s BRPs second time; with three Levies imposed and consequently relieved, and with total grown to \$1000 more from originally defined by R. deficiency.

Conclusion.

While this Pr. understands discretionary Court's rules, he presumes that in reliance on them Courts have to be always on alert in regard to Constitutional Principles laid down for Judiciary, such as: Due Process under the Law, Equal Protection under the Law, and such Constitutional Directive as: "The judicial Power shall extend to all Cases, in Law and Equity, arising under the Constitution...." and considering the Fact that both Pr.'s Petitions qualitatively raise the question of Fundamental Misinterpretation of two important National Laws: the Writ of Certiorari in This Case must be granted.